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Customs Bulletin

Regulations, Rulings, Decisions, and Notices
concerning Customs and related matters



and Decisions

of the United States Court of Customs and
Patent Appeals and the United States
Customs Court

Vol. 10

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No. 6

This issue contains

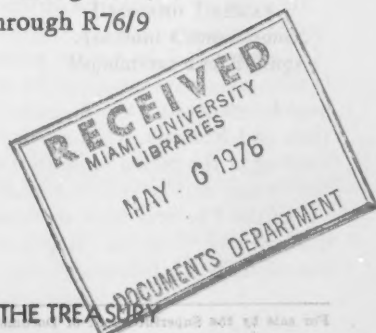
T.D. 76-32 through 76-34

C.A.D. 1165

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Protest abstracts P76/11 through P76/17

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DEPARTMENT OF THE TREASURY

U.S. Customs Service

Customs Bulletin

Regulations, Rulings, Decisions, and Notices
Concerning Customs and Related Matters

and Decisions

of the United States Court of Customs and
Patent Appeals and the United States



NOTICE

The abstracts, rulings, and notices which are issued weekly by the U.S. Customs Service are subject to correction for typographical or other printing errors. Users may notify the U.S. Customs Service, Logistics Management Division, Washington, D.C. 20229, of any such errors in order that corrections may be made before the bound volumes are published.

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U.S. Customs Service

(T.D. 76-32)

Bonds

Approval of consolidated aircraft bond (air carrier blanket bond)
Customs Form 7605

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 21, 1976:

The following consolidated aircraft bond has been approved as shown below:

Name of principal and surety	Date Term Commences	Date of Approval	Filled with area director of Customs; amount
Overseas National Airways, Inc., J. F. Kennedy Airport, Jamaica, NY; Peerless Ins. Co. (PB 1/26/75) D. 12/18/76 ¹	Oct. 29, 1975	Dec. 19, 1975	Jamaica, NY; \$100,000

¹ Surety is Commercial Union Ins. Co.

The foregoing principal has been designated as a carrier of bonded merchandise.

(BON-3-01)

LEONARD LEHMAN,
Assistant Commissioner,
Regulations and Rulings.

(T.D. 76-33)

Fines, Penalties, and Forfeitures

Waiver of period of limitation prescribed under 19 U.S.C. 1621

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 22, 1976.

In certain instances, the United States Custom Service has been unable to consider the merits of allegations contained in petitions for relief from the assessment of Customs civil penalties, pursuant to its authority under section 618 of the Tariff Act of 1930, as amended (19 U.S.C. 1618), because of the imminent expiration of the period of time, prescribed in section 621 of the Tariff Act of 1930, as amended (19 U.S.C. 1621), within which the Government is required to institute suit to enforce the collection of a monetary penalty or the forfeiture of property. Although these circumstances do not arise frequently, they generally involve complex issues of law and fact and substantial financial consequences for the petitioner.

The Customs Service has the authority to accept an offer to "waive" the running of the period of limitation prescribed by 19 U.S.C. 1621 from a party otherwise entitled to assert the expiration of that period as a defense to civil penalty litigation, if it appears that further administrative consideration would promote final disposition of the matter. However, the acceptance of an offer to refrain from asserting such a defense is exercised sparingly and only in exceptional circumstances. The authority to accept such a waiver is exercised on behalf of the Customs Service by the Assistant Commissioner of Customs (Regulations and Rulings).

In order to inform the public generally of the foregoing practice and to suggest a format to be used to request acceptance of a waiver of the period of limitation prescribed by 19 U.S.C. 1621, notice is hereby given that a request for such a waiver will be considered, and may be granted by the Assistant Commissioner of Customs (Regulations and Rulings), when a party entitled to assert the defense of the running of the period of limitation prescribed by 19 U.S.C. 1621 as a bar to any suit to collect a monetary penalty or to forfeit property under the Customs laws addresses a request to the Assistant Commissioner of Customs (Regulations and Rulings), in triplicate, in substantially the following form:

ASSISTANT COMMISSIONER

*Office of Regulations and Rulings**U.S. Customs Service**1301 Constitution Avenue, N.W.**Washington, D.C. 20229*

DEAR SIR:

(Name of party) hereby waives the period of limitations contained in 19 U.S.C. 1621 and any other applicable statutes of limitations with respect to (no.) Customs entries of (description of article(s) entered), Entry No(s). _____ dated _____,

and entered at (port of entry), for (period of time) commencing with the date of this waiver. (Name of party) agrees that it will not assert any statutes of limitations defense in any action brought by the United States Government concerning the (no.) entries designated above with respect to the (period of time) for which the statute of limitations is hereby waived. As of the date of this waiver, the statute(s) of limitations designated above has not yet run.

This waiver is made knowingly and voluntarily by (name of party) in order that (name of party) might obtain the benefits of the orderly continuation and conclusion of an administrative proceeding currently being conducted by the United States Customs Service, in which the Customs Service is reviewing all of the formal Customs entries (including the (no.) entries designated above) of (description of article(s) entered) from (date of earliest entry) to the present.

Date: _____

By _____

(Name of Party)

(Address) _____

I hereby acknowledge receipt and acceptance of the above waiver.

Date: _____

Assistant Commissioner,
Regulations and Rulings

The request for acceptance of a waiver of the statute of limitations must, where the requesting party is a corporation or other business entity, be signed by an officer authorized to act for the corporation or other business entity, and proof of such authorization must be included with the request.

If the request is accepted, a copy of the request signed as accepted by the Assistant Commissioner of Customs (Regulations and Rulings) will be mailed to the requesting party. (095762)
(ADM-9-03)

LEONARD LEHMAN,
Assistant Commissioner,
Regulations and Rulings.

[Published in the FEDERAL REGISTER January 29, 1976 (41 FR 4302)]

(T.D. 76-34)

Reimbursable services—Excess cost of preclearance operations

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., January 27, 1976.

Notice is hereby given that pursuant to section 24.18(d), Customs Regulations (19 CFR 24.18(d)), the biweekly reimbursable excess cost for each preclearance installation are determined to be as set forth below and will be effective with the pay period beginning February 15, 1976.

<i>Installation</i>	<i>Biweekly excess cost</i>
Montreal, Canada	\$11,801.00
Toronto, Canada	15,484.00
Kindley Field, Bermuda	4,774.00
Nassau, Bahama Islands	12,503.00
Vancouver, Canada	6,124.00
Winnipeg, Canada	1,303.00

(FIS-9-05)

JOHN A. HURLEY,
Assistant Commissioner,
Administration.

[Published in the FEDERAL REGISTER February 3, 1976 (41 FR 4945)]

MARKET, Chief Judge.
To facilitate the proceedings of the Commission, the court hereby
announces its decision on this appeal. An opinion will follow in due
course.

Decisions of the United States Court of Customs and Patent Appeals

(C.A.D. 1165)

IMPORT MOTORS LIMITED, INC., WORLD-WIDE VOLKSWAGEN CORP.,
RIVIERA MOTORS, INC., AND PORSCHE AUDI NORTHWEST, INC. v.
UNITED STATES INTERNATIONAL TRADE COMMISSION, AND ENGELHARD
MINERAL & CHEMICALS CORPORATION, No. 76-3 (-F.2d-)

1. Appeal from United States International Trade Commission order which discontinued appellants (independent distributors) as parties to Commission proceedings under Section 337 of the Tariff Act of 1930, as amended by the Trade Act of 1974, 88 Stat. 2053, 19 USC 1337, without prejudice to the right of appellants to intervene at a later stage of the proceeding, is dismissed. Opinion to follow.
2. Stay of further proceedings by United States International Trade Commission set forth in Order of United States Court of Customs and Patent Appeals dated December 3, 1975, is vacated.

United States Court of Customs and Patent Appeals, January 22,
1976

Appeal from United States International Trade Commission, ITC Investigation
No. 337-TA-18

[Dismissed.]

Harvey Kaye (Spencer & Kaye) attorney of record, for appellants.
Rex E. Lee, Assistant Attorney General, *William Kanter*, *Michael H. Stein*,
attorneys of record, *Appellate Section, Civil Division*

[Oral argument on January 16, 1976 by Harvey Kaye for appellant, Import Motors Ltd. Inc. et al; Michael Stein for appellees, International Trade Commission and David W. Plant for appellee, Engelhard minerals, etc.]

Before *MARKEY*, Chief Judge, and *RICH*, *LANE* and *MILLER*, Associate Judges,
and *Robert L. Kunzig*, Associate Judge, United States Court of Claims.

MARKEY, Chief Judge.

To facilitate the proceedings of the Commission, the court hereby announces its decision on this appeal. An opinion will follow in due course.

DECISION

[1] The appeal is dismissed.

[2] The stay of further proceedings set forth in the Order of this court dated December 3, 1975 (— F. 2d —, 188 USPQ 102 (CCPA 1975)), is vacated.

(C.A.D. 1103)

Import Motors Limited, Inc., World-Wide Volkswagen Corp.,
Rivera Motors, Inc., and Porsche Audi Northstar, Inc.,
United States International Trade Commission and Executive
Minister of Commerce, No. 75-3 (— F. 2d —)

1. Appeal from United States International Trade Commission
order which discontinued appellant's independent distribution
order to Commission proceedings under Section 337 of the
Tariff Act of 1930, as amended by the Trade Act of 1974, 88
Stat. 2055, 19 U.S.C. 1337, without prejudice to the right of appellant
to intervene at a later stage of the proceeding, is dismissed. Opinion
to follow.

2. Stay of further proceedings by United States International
Trade Commission set forth in Order of United States Court of
Customs and Patent Appeals dated December 3, 1975, is vacated.

United States Court of Customs and Patent Appeals, January 22,
1976
Appeal from United States International Trade Commission, ITC Investigation
No. 337-TA-18 (80-8-117)

(Docket No. 75-3)
United States Court of Customs and Patent Appeals
United States International Trade Commission, ITC Investigation
No. 337-TA-18 (80-8-117)

United States Court of Customs and Patent Appeals, January 22,
1976

Before MARKEY, Chief Judge, and RICH, LARK and SHIRER, Associate Judges,
and Robert L. Kunsig, Associate Judge, United States Court of Claims

Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza
New York, N.Y. 10007

Chief Judge

Nils A. Boe

Judges

Paul P. Rao
Morgan Ford
Scovel Richardson
Frederick Landis

James L. Watson
Herbert N. Maletz
Bernard Newman
Edward D. Re

Senior Judges

David J. Wilson
Mary D. Alger
Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

Customs Decision

(C.D. 4628)

DOLLAR TRADING CORP. v. UNITED STATES

Interchangeable tools—Rotary files

INTERCHANGEABLE TOOLS FOR HAND OR MACHINE TOOLS—ROTARY
FILES—ROTARY BURS

Rotary burs, classified by the regional commissioner of Customs under item 649.43, TSUS, *held* properly dutiable under item 649.41, TSUS, as claimed by the importer. Rotary burs perform the same

basic functions as rotary files, and are essentially a type of file for tariff classification purposes. Consequently, the rotary burs are properly dutiable under item 649.41, irrespective of the method used for forming the cutting ridges or teeth of the tool.

Court Nos. 70/39511, etc.

Port of New York

[Judgment for plaintiff.]

(Decided January 12, 1976)

Allerton deC. Tompkins for the plaintiff.

Rex E. Lee, Assistant Attorney General (*Joseph I. Liebman*, trial attorney) for the defendant.

NEWMAN, Judge: This consolidated action concerns the proper dutiable classification of certain rotary tools invoiced as "Burs" or "Rotary Cutters" (with or without other words of description). The merchandise was exported from the United Kingdom and West Germany during the years 1968 and 1970 and entered at the port of New York.

The importations were assessed with duty at the rate of 27 or 21 per centum ad valorem, depending upon the year of entry, under the provision in item 649.43, TSUS, as modified by T.D. 68-9, for "Cutting tools (except tools provided for in item 649.41) * * *". Plaintiff claims that the rotary tools are properly dutiable at the rate of 5 or 4 per centum ad valorem, depending upon the year of entry, under item 649.41, TSUS, as modified by T.D. 68-9, providing for "Files and rasps, including rotary files and rasps".

For the reasons stated hereinafter, plaintiff's claim is sustained.

STATUTES INVOLVED

Interchangeable tools for hand tools or for machine tools, including dies for wire drawing, extrusion dies for metal, and rock drilling bits:

- | | | |
|--------|---|-------|
| 649.41 | Files and rasps, including rotary files and rasps..... | * * * |
| 649.43 | Cutting tools (except tools provided for in item 649.41) with cutting part containing by weight over 0.2 percent of chromium, molybdenum, or tungsten, or over 0.1 percent of vanadium..... | * * * |

THE RECORD

The record comprises the testimony of one witness each for plaintiff and defendant: plaintiff's witness was Alvin Inwood, its purchasing agent and vice president; defendant's witness was Robert H. Thomas, chief product engineer for the Metal Removal Division of the Federal-Mogul Corporation. Additionally, the official papers were introduced in evidence by plaintiff, and numerous exhibits were introduced in evidence by both parties, viz: 24 exhibits by plaintiff; and 4 exhibits by defendant.

The imports are rotary cutting tools of carbon tool steel which were sold to the retail trade as "rotary burs", "bur sets", and as "burs".¹ These tools have a shank measuring $\frac{3}{8}$ inch in diameter and a cutting head. The cutting head portion of the tools is of various sizes and shapes and has a "milled flute rotary bur type of tooth" (R.134). Rotary burs, such as the imports, are designed for deburring, metal removal, and metal finishing. The Coastal Abrasive and Tool Company, on whose behalf the plaintiff imported the rotary burs, sold rotary tools described as "rotary files", which were designed for the same uses as the imports, but had shanks $\frac{1}{4}$ inch or more in diameter.

The Coastal Abrasive and Tool Company distinguishes between "rotary files" and "rotary burs" solely on the basis of the diameter of the tool's shank (R.51, 60). Thus, Coastal's "rotary burs" have a shank diameter of $\frac{3}{8}$ inch or less, while Coastal's "rotary files" have a shank diameter of $\frac{1}{4}$ inch or more. Defendant's witness Thomas distinguished between "rotary files" and "rotary burs" primarily on the basis of the method of forming the tool's cutting teeth. According to Thomas, "rotary files" have cutting teeth formed by hammer and chisel, while the teeth of "rotary burs" are formed by milling or grinding (R.114, 192). When asked on direct examination whether there are any distinctions between rotary files and rotary burs "aside from the method of manufacture", Thomas replied: "Not a great deal except the precision. I would suggest the rotary bur is a more precise type of tool, but it also is a keener cutting edge, and it allows resharpener" (R.114).

OPINION

In substance, item 649.41 covers files and rasps, including rotary files and rasps, which are interchangeable tools for hand or machine tools. The foregoing tools, covered by item 649.41, are expressly

¹ Webster's Third New International Dictionary of the English Language (1966) indicates that "burs" may also properly be spelled "burrs". At the trial, for the purposes of consistency, it was agreed that the former spelling ("burs") would be used (R.3).

excepted from item 649.43. There is no dispute between the parties that the rotary tools in issue are interchangeable tools for hand or machine tools. Further, plaintiff does not contend that the rotary tools are "rasps". Therefore, the issue is narrowed to whether the articles are "rotary files" within the purview of item 649.41, and thus expressly excepted from item 649.43.

Plaintiff's position is that the rotary burs are used for the same purposes as rotary files (i.e., deburring, metal removal and metal finishing), and therefore should be dutiable under item 649.41. Defendant does not dispute that rotary burs and rotary files are closely related in use, but contends that burs are not classifiable as files because the latter have cutting edges formed by chisel cuts whereas the former have cutting edges formed by milling or grinding.

While there is lexicographic authority that the cutting ridges of files are formed by chisel cuts,² there are also many lexicographic authorities defining the term "file" without reference to the method of producing the cutting ridges. For example:

The Random House Dictionary of the English Language (Unabridged) (1966):

file * * * 1. a long, narrow tool of steel or other metal having a series of ridges or points on its surfaces for reducing or smoothing surfaces of metal, wood, etc.

Britannica World Language Edition of Funk & Wagnalls Standard Dictionary (1963):

file * * * 1. A hard steel abrading or smoothing instrument with ridged cutting surfaces.

Dictionary of Technical Terms (1957):

file * * * A hard steel instrument, made in various shapes and sizes, for smoothing wood or metal. * * *

Audels Mechanical Dictionary (1942):

file. — A steel instrument, having its surface covered with sharp edged furrows or teeth, used for abrading or smoothing other substances; as, metals, wood, etc.

Additionally, the term "rotary file" has been defined as follows—

Webster's Third New International Dictionary of the English Language (1966):

rotary file * * * a file of cylindrical or modified cylindrical form that is given a rotating rather than a reciprocating motion.

Further, it appears from the testimony of plaintiff's witness that the teeth of files may be formed by milling as well as by the chisel

² *Webster's Third New International Dictionary of the English Language* (1966). See also: *Machinery's Handbook* (16th ed. 1959), page 1688; *The New American Machinist's Handbook* (1955), section 3-7.

(R.43). This testimony is supported by *Mechanical Engineers' Handbook* (4th ed. 1941), which states (at page 1846):

The milled files are true cutting tools. The teeth are formed by milling and have rake. * * * [Emphasis added.]

Moreover, plaintiff's witness testified that a rotary bur is a type of rotary file (R.49-50). Significantly, this testimony is strongly buttressed by the United States Tariff Commission's *Summaries of Trade and Tariff Information* (1968), which summaries were "Prepared in Terms of the Tariff Schedules of the United States (TSUS)".³ So far as pertinent, the summaries state (schedule 6, volume 6, pages 67-68):

Description and uses

This summary covers hand and machine files and rasps (including rotary files and burrs), which are cutting tools used for smoothing and shaping metal, wood, and other materials. Although rasps are separately named in the TSUS, they are actually a type of file. *Burrs are a type of file which are usually referred to by name rather than as files; they are therefore referred to separately in this summary.* [Emphasis added.]

Files and rasps that are interchangeable tools (item 649.41) are referred to as "machine files" in this summary. These files are made in a number of forms. Files quite similar to hand files are used in power-driven reciprocating filing machines. File bands, for use in band-filing machines, are composed of short file segments mounted on a continuous steel band. Rotary files and burrs are designed for use in electric and pneumatic hand tools and other power-driven equipment. These files consist of a short shaft on which is mounted a head in a ball, cone, cylinder, or similar shape. Usually file teeth are cut on the periphery of the head. Generally the method used in forming the teeth determines whether a tool is a file or a burr. Rotary files and burrs are used for forming fillets, chamfering edges, removing burrs, elongating holes, and similar operations.

In light of the Tariff Commission's significant comment covering the scope of item 649.41, it is apparent that irrespective of the method of forming the teeth, the drafters of the tariff schedules regarded rotary burrs as a type of rotary file, and intended that such burrs be classifiable under item 649.41.

For all the reasons stated herein, I conclude that the imported rotary burrs are within the scope of item 649.41, and plaintiff's claim under that provision is sustained.

Judgment will be entered accordingly.

³ The *Summaries of Trade and Tariff Information* have been referred to by our appellate court as an aid in determining the scope of tariff provisions. See e.g., *American Bristle & Hair Drawing Co., Keer Mawer & v. United States*, 50 CCPA 104, 108, C.A.D. 1048, 1158 F. 2d 542, 527 (1972); *Tanross Supply Co. Inc. v. United States*, 58 CCPA 26, 31, C.A.D. 1000, 433 F. 2d 1232, 1236 (1970). See also *Lyons Export & Import, Inc. v. United States*, 50 CCPA 142, 144, C.A.D. 1056, 461 F. 2d 830, 831 (1972).

Decisions of the United States Customs Court Abstracts Abstracted Protest Decisions

DEPARTMENT OF THE TREASURY, January 2, 1976.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

VERNON D. ACREB,
Commissioner of Customs.

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED Par. or Item No. and Rate	HELD Par. or Item No. and Rate	BASIS	PORT OF ENTRY AND MERCHANDISE
PTW/11	Richardson, J. January 15, 1976	The Baylis Brothers Co.	71-9- 01221-8	Item 332.04 42.5% (on full value of merchandise)	Item \$97.00 Dutiable upon full value of imported arti- cle (smoked dress fronts) less cost of value of	U.S. v. Baylis Brothers Co. (C.A.D. 1028)	Cincinnati (Cleveland) American goods returned; smoked dress fronts

P76/12	Richardson, J. January 15, 1976	Mitsui & Co. (U.S.A.), Inc.	Item 68/3330	Item 712.50 12%	Item 800.00 Free of duty	American components (fabric pieces of dress fronts); no separate values re- turned by customs official; en- tries returned to district director for purpose of determining value of fabric pieces	Agreed statement of facts	New York American goods returned; aircraft engine parts
P76/13	Watson, J. January 15, 1976	Volkswagen of America, Inc.	Item 60/6464, etc.	Item 409.00 7¢ per lb. + 45%; 0.3¢ per lb. + 40%; 5.5¢ per lb. + 30%; 4.9¢ per lb. + 31%	Item 405.25 2.8¢ per lb. + 18%; 2.5¢ per lb. + 10%; 2.2¢ per lb. + 14%; 1.9¢ per lb. + 12.5%	U.S. v. Volkswagen of America, Inc. (C.A.D. 1115)	U.S. v. Volkswagen of America, Inc. (C.A.D. 1115)	New York Benzonold alkyd resin paints
P76/14	Watson, J. January 15, 1976	Volkswagen of America, Inc.	Item 67/423, etc.	Item 409.00 7¢ per lb. + 45%; 0.3¢ per lb. + 40%; 5.5¢ per lb. + 30%; 4.9¢ per lb. + 31%	Item 405.25 2.8¢ per lb. + 18%; 2.5¢ per lb. + 10%; 2.2¢ per lb. + 14%; 1.9¢ per lb. + 12.5%	U.S. v. Volkswagen of America, Inc. (C.A.D. 1115)	U.S. v. Volkswagen of America, Inc. (C.A.D. 1115)	Houston Benzonold alkyd resin paints

CUSTOMS COURT

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED		HELD		BASIS	PORT OF ENTRY AND MERCHANDISE
				Per. or Item No. and Rate	Per. or Item No. and Rate	Per. or Item No. and Rate	Per. or Item No. and Rate		
P76/15	Watson, J. January 15, 1976	Volkswagen of America, Inc.	67/86021, etc.	Item 400.00 7¢ per lb. + 49%; 5.5¢ per lb. + 36%; 4.9¢ per lb. + 31%	Item 405.25 2.5¢ per lb. + 19%; 2.2¢ per lb. + 14%; 1.9¢ per lb. + 12.5%	U.S. v. Volkswagen of America, Inc. (C.A.D. 1115)	Baltimore Benzoid alkyd paints	resin	
P76/16	Watson, J. January 15, 1976	Volvo Distributing, Inc.	68/22464, etc.	Item 400.00 7¢ per lb. + 49%; 6.3¢ per lb. + 49%; 5.5¢ per lb. + 36%	Item 405.25 2.5¢ per lb. + 19%; 2.2¢ per lb. + 14%; 1.9¢ per lb. + 12.5%	U.S. v. Volkswagen of America, Inc. (C.A.D. 1115)	New York Benzoid alkyd paints	resin	
P76/17	Maletz, J. January 15, 1976	Pacific Fast Mail	66/57649	Item 737.00 35%	Item 657.33 1.275¢ per lb. + 15%	Pacific Fast Mail v. U.S. (C.D. 4333)	Seattle Parts of model railroad equipment		

Decisions of the United States Customs Court

Abstracts

Abstracted Reappraisal Decisions

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS statement of facts	PORT OF ENTRY MERCHANDISE
1797	Boe, C. J. January 13, 1976	Mitsubishi Interna- tional Corp.	R61/672, etc.	American selling price	As shown in schedule B, attached to decision and judgment, for respective and sizes numbers and sizes listed therein, on dates of exportation shown, per pair, net packed	Agreed statement of facts	New York Footwear
1798	Boe, C. J. January 15, 1976	Chadwick Miller Im- porters, Inc., et al.	R69/7081, etc.	American selling price	Set forth under column "Unit Value Per Pair" on schedule at- tached to decision and judgment	Agreed statement of facts	Boston Footwear
E799	Boe, C. J. January 15, 1976	Frank P. Dow Co., Inc.	R61/13353, etc.	American selling price	Set forth under column "Unit Value Per Pair" on schedule "A" attached to deci- sion and judgment	Agreed statement of facts	Seattle Footwear

Decision on Petition For Rehearing Before the United States Court of Customs and Patent Appeals

JANUARY 8, 1976

APPEALS 75-9 and 75-10.—*Dana Perfumes Corp. v. United States; United States v. Dana Perfumes Corp.*—TOILET PREPARATIONS (CANOE COLOGNE), REAPPRAISEMENT OF—GENERAL EXPENSES—COST OF PRODUCTION.—A.R.D. 320 modified November 13, 1975. C.A.D. 1162. Petition filed by Dana Perfumes Corp. on December 3, 1975 denied.



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Court of Customs and Patent Appeals

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Customs Court

Burs, rotary; rotary files, C.D. 4628

Construction; Tariff Schedules of the United States:

Item 649.41, C.D. 4628

Item 649.43, C.D. 4628

Cutting tools; rotary burs, C.D. 4628

Definition (*see* Words and phrases)

Interchangeable tools; rotary files, C.D. 4628

Legislative history; Summaries of Trade & Tariff Information (TSUS), 1968, Schedule 6, vol 6, C.D. 4628

Rehearing, U.S. Court of Customs and Patent Appeals (p. 16):

Cross-appeals:

75-9 and 75-10—toilet preparations (Canoe Cologne), reappraisalment of; general expenses; cost of production; denied, January 8, 1976

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PUBLIC DOCUMENTS DEPARTMENT
WASHINGTON, D.C. 20402

OFFICIAL BUSINESS

U.S. GOVERNMENT PRINTING OFFICE

POSTAGE AND FEES PAID

378



8534 C.D. 4658

U.S. GOVERNMENT PRINTING OFFICE: 1974

